IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 5TH JULY 2007 / 14TH ASHADHA 1929

WP(C).No. 11250 of 2006(L)

PETITIONER:

M.SAHADEVAN, S/O.MADHAVAN,
SAJEESH INDUSTRIES, CHANDRANAGAR POST,
PALAKKAD.

BY ADV. SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENTS:

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1. TAHSILDAR (RR), PALAKKAD.

2. VILLAGE OFFICER, MARUTHA ROAD VILLAGE,
PALAKKAD.

3. ADDITIONAL SALES TAX OFFICER (III),
II CIRCLE, PALAKKAD.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 05/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF NOTICE OF ATTACHMENT U/S.36 OF THE R.R. ACT ISSUED BY R1 ON 19.8.02.

P2: TRUE COPY OF JUDGMENT IN O.P. NO.36626/01 DT.9.1.02.

P3: TRUE COPY OF RECEIPT FOR RS.52,493/- ISSUED BY R1.

P4: TRUE COPY OF COMMUNICATION DT.24.8.02 SENT BY PETITIONER TO R3 WITH COPY MARKED TO R1.

P5: TRUE COPY OF NOTICE ISSUED IN FORM 2 U/S.12 OF THE R.R. ACT ISSUED BY R1.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.11250 of 2006

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Dated this the 5th day of July, 2007.

JUDGMENT

Heard counsel for the petitioner and Government Pleader. The petitioner is stated to have closed the business. It is clear from the counter statement that the balance payable is only penal interest of Rs.34343.47 and collection charge at 5%. Even though movables were attached, nothing is so far sold. Arrears of tax pertains to the assessments for 1982-87. Amnesty benefit was granted in 2004 to clear the arrears with 50% interest. Since petitioner has cleared the entire arrears of tax, I feel petitioner can be granted amnesty benefit for payment of interest. In the circumstances, W.P. is disposed of directing the petitioner to remit Rs.17,172/- before 31st of this month and if payment is made, balance penal interest shall stand cancelled. Since only attachment is effected and no sale is made, petitioner is not liable to pay any collection charges. If no other liability is due from the petitioner, Tahsildar should close the revenue recovery proceedings. The petitioner will remit the above amount in full and final settlement of interest liability. The attachment of movables should be lifted immediately on payment, if not already done. However, if petitioner does

not clear the arrears as above, the entire penal interest and collection charges could be recovered from the petitioner.

C.N.RAMACHANDRAN NAIR
Judge

pms